

Form F-66 (IA-2) (7-3-2017)		<b>STATE OF IOWA</b>  <b>2017</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2017</b>	
CITY OF <u>          AFTON          </u> , IOWA <b>DUE: December 1, 2017</b>		16208800100000 <b>AFTON CITY</b> 115 E KANSAS AFTON, IA 50830  <small>(Please correct any error in name, address, and ZIP Code)</small>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	187,569		187,569	183,720																				
Less: Uncollected property taxes-levy year	0		0	0																				
<b>Net current property taxes</b>	187,569		187,569	183,720																				
Delinquent property taxes	0		0	0																				
TIF revenues	0		0	0																				
Other city taxes	99,587	0	99,587	87,909																				
Licenses and permits	1,395	0	1,395	1,370																				
Use of money and property	9,829	4,534	14,363	3,797																				
Intergovernmental	122,544	0	122,544	102,642																				
Charges for fees and service	108,203	1,019,300	1,127,503	1,130,056																				
Special assessments	0	0	0	0																				
Miscellaneous	16,773	0	16,773	10,790																				
Other financing sources	108,660	215,382	324,042	311,362																				
<b>Total revenues and other sources</b>	654,560	1,239,216	1,893,776	1,831,646																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	88,425	0	88,425	96,954																				
Public works	227,806	0	227,806	233,288																				
Health and social services	0	0	0	0																				
Culture and recreation	128,982	0	128,982	131,332																				
Community and economic development	500	0	500	500																				
General government	95,541	0	95,541	96,688																				
Debt service	0	0	0	0																				
Capital projects	0	0	0	0																				
<b>Total governmental activities expenditures</b>	541,254	0	541,254	558,762																				
Business type activities	0	1,941,826	1,941,826	2,362,496																				
<b>Total ALL expenditures</b>	541,254	1,941,826	2,483,080	2,921,258																				
Other financing uses, including transfers out	80,160	229,884	310,044	311,362																				
<b>Total ALL expenditures/And other financing uses</b>	621,414	2,171,710	2,793,124	3,232,620																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	33,146	-932,494	-899,348	-1,400,974																				
Beginning fund balance July 1, 2016	528,297	1,860,079	2,388,376	2,388,376																				
Ending fund balance June 30, 2017	561,443	927,585	1,489,028	987,402																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2017</th> <th style="width: 10%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2017</th> <th style="width: 10%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 0</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 2,557,487</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 1,258,620</td> </tr> </table>					Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents	General obligation debt	\$ 0	Other long-term debt	\$ 0	Revenue debt	\$ 2,557,487	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 1,258,620
Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents																					
General obligation debt	\$ 0	Other long-term debt	\$ 0																					
Revenue debt	\$ 2,557,487	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 1,258,620																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 07/27/17		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Toni Landers		Telephone →	Area Code 641	Number 347-5224																				
Signature of Mayor or other City official (Name and Title)			Date signed 8/9/2017																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF AFTON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
		Can't be both GAAP and NON-GAAP													
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	159,389	28,180					187,569			187,569	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	159,389	28,180		0	0		187,569		T01	187,569	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	159,389	28,180		0	0	0	187,569			187,569	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	1,430						1,430		T15	1,430	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		98,157					98,157		T09	98,157	14			
15	<b>TOTAL OTHER CITY TAXES</b>	1,430	98,157	0	0	0	0	99,587	0		99,587	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,395						1,395		T29	1,395	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	1,829	1,729					3,558	4,534	U20	8,092	18			
19	Rents and royalties	6,271						6,271		U40	6,271	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	8,100	1,729	0	0	0	0	9,829	4,534		14,363	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		104,901					104,901		C46	104,901	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,944	699					4,643		C89	4,643	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,944	105,600	0	0	0	0	109,544	0		109,544	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Dekko Foundation - Basketball Court Grant	8,000						8,000		D89	8,000	67				
68	Wellmark Foundation - Basketball Court Grant	5,000						5,000			5,000	68				
69								0			0	69				
70	Total local grants and reimbursements	13,000	0	0	0	0	0	13,000	0		13,000	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	16,944	105,600	0	0	0	0	122,544	0		122,544	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	104,172	A80	104,172	74				
75	Electric							0	908,393	A92	908,393	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	62,460						62,460		A81	62,460	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	8,403					561	8,964		A03	8,964	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges		36,254					36,254		A61	36,254	100				
101	Animal control charges	525						525		A89	525	101				
102	Other charges - Specify							0			0	102				
103	Meter Deposits							0	6,735		6,735	103				
104	TOTAL CHARGES FOR SERVICE	71,388	36,254	0	0	0	561	108,203	1,019,300		1,127,503	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,804	30					3,834		U99	3,834	108				
109	Deposits and sales/fuel tax refunds	613						613		U99	613	109				
110	Sale of property and merchandise	6,250						6,250		U11	6,250	110				
111	Fines	853						853		U30	853	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Hail Damage - Insurance	2,453						2,453			2,453	114				
115	Insurance Dividend Refund	2,770						2,770			2,770	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	16,743	30	0	0	0	0	16,773	0		16,773	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AFTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	275,389	269,950	0	0	0	561	545,900	1,023,834		1,569,734	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	13,998	NR	13,998	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	103,660	5,000					108,660	201,384		310,044	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	103,660	5,000	0	0	0	0	108,660	215,382		324,042	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	379,049	274,950	0	0	0	561	654,560	1,239,216		1,893,776	132
133												133
134	Beginning fund balance July 1, 2016	74,179	387,585				66,533	528,297	1,860,079		2,388,376	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	453,228	662,535	0	0	0	67,094	1,182,857	3,099,295		4,282,152	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
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152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 CITY OF AFTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	58,384	20,545					78,929		E62	78,929	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	9,421						9,421		E24	9,421	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	75						75		E32	75	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	<b>67,880</b>	<b>20,545</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>88,425</b>			<b>88,425</b>	<b>40</b>

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	63,440	95,812					159,252		E44	159,252	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,753	4,240					5,993		E44	5,993	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	62,561						62,561		E81	62,561	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	127,754	100,052		0	0	0	227,806			227,806	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0			0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AFTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	43,555						43,555		E61	43,555	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		43,013					43,013		E61	43,013	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	40,385						40,385		E03	40,385	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,029						2,029		E61	2,029	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	85,969	43,013		0	0	0	128,982			128,982	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	500						500		E89	500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	500	0	0	0	0	0	500			500	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AFTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,200	394					5,594		E29	5,594	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	22,642	6,787					29,429		E23	29,429	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,500						8,500		E25	8,500	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	28,555						28,555		E31	28,555	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,647						16,647		E89	16,647	171
172	Other general government — Current operation	6,816						6,816		E89	6,816	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	88,360	7,181	0	0	0	0	95,541			95,541	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	370,463	170,791	0	0	0	0	541,254			541,254	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								48,911	E80	48,911	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,737,700	E92	1,737,700	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AFTON						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation								5,970	E89	5,970	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								149,245		149,245	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								1,941,826		1,941,826	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	370,463	170,791	0	0	0	0	541,254	1,941,826		2,483,080	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	4,160	76,000					80,160	229,884		310,044	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	4,160	76,000	0	0	0	0	80,160	229,884		310,044	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	374,623	246,791	0	0	0	0	621,414	2,171,710		2,793,124	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable						67,094	67,094			67,094	263		
264	Restricted		369,473					369,473			369,473	264		
265	Committed		6,540					6,540			6,540	265		
266	Assigned		39,731					39,731			39,731	266		
267	Unassigned	78,605						78,605			78,605	267		
268	Total Governmental	78,605	415,744	0	0	0	67,094	561,443			561,443	268		
269	Proprietary								927,585		927,585	269		
270	Total ending fund balance June 30, 2017	78,605	415,744	0	0	0	67,094	561,443	927,585		1,489,028	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	453,228	662,535	0	0	0	67,094	1,182,857	3,099,295		4,282,152	271		
272												272		

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF AFTON</b>		
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>						
Purpose		Amount paid to other local governments		Purpose		
Correction.....		M25 \$		Highways.....		
Health.....		M32		All other.....		
Highways.....		M44		L44 \$		
Transit subsidies.....		M94		L89 \$		
Libraries.....		M52 1,321				
Police protection.....		M62				
Sewerage.....		M80				
Sanitation.....		M81				
All other.....		M89 \$				
<b>Part IV</b>		<b>SALARIES AND WAGES</b>				
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.						
Total salaries and wages paid.....				Amount - Omit cents		
				2009 \$ 151,029		
<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>				
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding - JUNE 30, 2017		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$
2. Sewer utility	19U 583,490	29U 13,997	39U 25,000	49U	49U	49U 572,487
3. Electric utility	19U 2,023,000	29U	39U 38,000	49U	49U	49U 1,985,000
4. Gas utility	19U	29U	39U	49U	49U	49U
5. Transit-bus	19U	29U	39U	49U	49U	49U
6. Industrial Revenue	19T	24T	34T		44T	44T
7. Mortgage revenue	19T	24T	34T		44T	44T
8. TIF revenue	19U	29U	39U	49U	49U	49U
9. Other-Specify	19U	29U	39U	49U	49U	49U
10.	19U	29U	39U	49U	49U	49U
11.	19U	29U	39U	49U	49U	49U
12.	19U	29U	39U	49U	49U	49U
13.	19U	29U	39U	49U	49U	49U
14.	19U	29U	39U	49U	49U	49U
Total long-term debt	2,606,490	13,997	63,000	0	0	2,557,487
<b>B. Short-term debt</b>		Amount - Omit cents				
Outstanding as of JULY 1, 2016		61V \$				
Outstanding as of JUNE 30, 2017		64V \$ 0				
<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents				
Actual valuation -- January 1, 2015		\$ 25,172,398 x .05 = \$ 1,258,620				
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 82,685	W31 \$		W61 1,406,342	V98 1,489,027	
REMARKS						